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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 14647/2021

SH. NITIN SINGHANIA Petitioner

Through Ms.Riya Verma, Advocate.

versus

COMMISSIONER OF GOODS AND SERVICES TAX EAST

..... Respondent

Through Mr.Harpreet Singh, senior standing
counsel for Revenue.

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Date of Decision: 20th December, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J:

C.M.No.46150/2021

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) No.14647/2021

1. Present writ petition has been filed challenging the order dated 31st March, 2021, whereby the respondent has directed the Bankers of the petitioner to provisionally attach the petitioner's personal bank accounts and immovable properties. Petitioner also seeks directions to the respondent to de-freeze the personal bank accounts and the immovable properties of the petitioner.

2. Learned counsel for the petitioner states that the petitioner is not a 'taxable person' as defined under Section 2(107) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to 'CGST Act') and is not liable to pay any tax under the said Act. She states that there is no material on record to show the involvement of the petitioner in the alleged offence and so no *prima facie* case is made out against the petitioner in terms of Section 132 of the CGST Act.

3. This Court in *Watermelon Management Services Private Limited vs. The Commissioner, Central Tax, GST Delhi (East) & Anr., W.P.(C) No.3274/2020* has held that writs cannot be entertained as petitioner has efficacious alternative remedy before competent authority by filing objections under Rules 159(5) of the CGST Rules, 2017.

4. Keeping in view the aforesaid, the present writ petition is disposed of with liberty to the petitioner to file his objections under Section 159(5) of the CGST Rules, 2017. In the event, such objections are filed within two weeks, the same shall be decided by the competent authority in accordance with law within four weeks, thereafter,. The rights and contentions of all the parties are left open.

5. With the aforesaid directions, present writ petition stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

DECEMBER 20, 2021 KA